



MISSOURI DEPARTMENT OF REVENUE, DIVISION OF TAXATION AND COLLECTION
PO BOX 811, JEFFERSON CITY, MO 65105-0811 (573) 751-7163 TDD 1-800-735-2966
OUT-OF-STATE MISSOURI CIGARETTE WHOLESALER
MONTHLY CIGARETTE TAX REPORT

FORM 4426-20 (REV. 11-2003)	MONTH OF
LICENSE NUMBER	

WHOLESALER NAME	ADDRESS	E-MAIL ADDRESS
CITY, STATE, ZIP	TELEPHONE NUMBER	FAX NUMBER

FOR 20s ONLY	MISSOURI STAMPS	(A) STATE ONLY	(B) STATE & ST. LOUIS COUNTY	(C) STATE & JACKSON COUNTY	(D) TOTAL OF COLUMNS A + B + C
1.	Missouri stamped cigarettes on hand first of month				
2.	Missouri stamps unaffixed on hand first of month				
3.	Missouri stamped cigarettes purchased from another licensed wholesaler during month (Schedule B-1)				
4.	Stamped cigarettes returned by customers during month				
5.	Missouri stamps purchased and received during the month (Form 304, Schedule C, Section 1)				
6.	Credit received in stamps during month (Form 304, Schedule C, Section 2)				
7.	Subtotal (Lines 1, 2, 3, 4, 5 & 6)				
8.	Stamped cigarettes returned to manufacturer (Schedule B)				
9.	Missouri stamped cigarettes on hand end of month				
10.	Missouri stamps unaffixed on hand end of month				
11.	Total tax inventory used during month (Line 7 less Lines 8, 9 & 10)				
12.	*Stamped cigarettes sold into the State of Missouri (Attach Schedule F)				
*Line 11 should be the same as Line 12. If not, attach letter to report explaining the difference.					

WHOLESALERS ON A DEFERRED PAYMENT BASIS MUST FILE THIS REPORT WITH THE DIVISION OF TAXATION AND COLLECTION AND PAY BALANCE DUE ON OR BEFORE THE FIFTEENTH (15TH) DAY OF THE MONTH, COVERING ALL CIGARETTES AND TAX STAMPS RECEIVED DURING THE MONTH. WHOLESALERS ON A CASH BASIS MUST FILE REPORT ON OR BEFORE THE TWENTIETH (20TH) DAY OF THE MONTH. NOTE: In the event that payment of the total deferment liability becomes delinquent after fifteen (15) days from the first day of the month during which the purchases were made, the director may discontinue credit privileges, revoke the license held by the wholesaler for a period of one year, and notify the bonding company requesting that payment be made under the terms of the bond.	CALCULATION OF TAX DUE	CASH PURCHASES	CREDIT PURCHASES
	13. Stamps purchased during the month (Line 5, Column D)		
	14. Tax Due – Line 13 multiplied by \$.17		
	15. Less: 3% of Line 14 (Discount is forfeited if not remitted on time). . .		
	16. Subtotal (Line 14 less Line 15)		
	17. Less payments previously made		
	18. AMOUNT DUE (Line 16 less Line 17)		
	19. Amount from Line 18 of Form 4426-25, Consolidated Monthly Cigarette Tax Report (25s Only)		
	20. TOTAL AMOUNT DUE (add Lines 18 and 19)		

I do hereby certify under penalty of perjury that the foregoing and attached reports are a true and correct statement to the best of my knowledge and a complete and full presentation of all transactions from the best information available.

PRINT NAME	SIGNATURE	TITLE	DATE
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MAKE CHECKS PAYABLE TO MISSOURI DEPARTMENT OF REVENUE AND MAIL TO DIVISION OF TAXATION AND COLLECTION, P.O. BOX 811, JEFFERSON CITY, MISSOURI 65105-0811.
If you have questions or need assistance in completing this form, please call (573) 751-7163 or email excise@dor.mo.gov.
You may also obtain this form from the department's web site at: www.dor.mo.gov/tax/business/excise/tobacco/forms/. TDD (800) 735-2966

SCHEDULE B — STAMPED CIGARETTES RETURNED TO MANUFACTURER

INVOICE NUMBER(S) OF RETURNED CIGARETTES	NAME OF COMMON CARRIER	NAME OF MANUFACTURER	SHIPMENT DATE	NUMBER OF PACKAGES OF STAMPED CIGARETTES RETURNED TO MANUFACTURER		
				STATE ONLY	STATE/JACKSON COUNTY	STATE/ST. LOUIS COUNTY
ENTER TOTALS ON FORM 4426-20, LINE 8						

SCHEDULE B-1 — STAMPED CIGARETTES PURCHASED FROM ANOTHER LICENSED WHOLESALER

INVOICE NUMBER(S)	INVOICE DATE(S)	NAME OF WHOLESALER	STATE ONLY	STATE/ JACKSON COUNTY	STATE/ ST. LOUIS COUNTY
ENTER TOTALS ON FORM 4426-20, LINE 3					